

Fill in this information to identify your case:

Debtor name The Litigation Practice Group P.C.

United States Bankruptcy Court for the: Central District of California

Case number (if known): _____

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

From the beginning of the fiscal year to filing date:	From <u>1/1/2023</u> to <u>MM/DD/YYYY</u>	Filing date	Sources of income Check all that apply.	Gross income (before deductions and exclusions)
For prior year:	From <u>1/1/2022</u> to <u>MM/DD/YYYY</u>	<u>12/31/2022</u> MM/DD/YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>30,000,000.00</u>
For the year before that:	From <u>1/1/2021</u> to <u>MM/DD/YYYY</u>	<u>12/31/2021</u> MM/DD/YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>155,000,000.00</u>

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

From the beginning of the fiscal year to filing date:	From <u>MM/DD/YYYY</u> to <u>MM/DD/YYYY</u>	Filing date	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
For prior year:	From <u>MM/DD/YYYY</u> to <u>MM/DD/YYYY</u>			\$ _____
For the year before that:	From <u>MM/DD/YYYY</u> to <u>MM/DD/YYYY</u>			\$ _____

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____
Name _____

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1 City Capital Creditor's Name _____	_____	\$ <u>50,000.00</u>	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
Number Street _____	_____		
City _____	State _____	ZIP Code _____	
 3.2 Marich Bein Creditor's Name _____			
Number Street _____	_____	\$ <u>12,000,000.00</u>	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other Funds improperly held by payment processor
City _____	State _____	ZIP Code _____	

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1 Insider's Name Insider's Name _____	_____	\$ _____	_____
Number Street _____	_____		
City _____	State _____	ZIP Code _____	
Relationship to debtor _____			

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____
Name _____

5. **Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address		Description of the property	Date	Value of property
5.1	Creditor's Name Number Street City State ZIP Code			\$ _____

6. **Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address		Description of the action creditor took	Date action was taken	Amount
6.1	Creditor's Name Number Street City State ZIP Code			\$ _____

Last 4 digits of account number: XXXX- _____

Part 3: Legal Actions or Assignments

7. **Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1		<u>See attached list</u> Creditor's Name Number Street City State ZIP Code	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case Number			

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____
Name _____

8. **Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Custodian's name and address	Description of the property	Value
8.1 Custodian's name	Case title	Court name and address
Number Street	Case number	Court's Name
City State ZIP Code	Date of order or assignment	Number Street
		City State ZIP Code

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1 Recipient's Name			\$ _____
Number Street			
City State ZIP Code			
Recipient's relationship to debtor			

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____
Name _____

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

10.1 _____ \$ _____

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1 _____ Recipient's Name _____	_____	_____	\$ _____
Number Street _____			

City _____ State _____ ZIP Code _____

Email or website address _____

Who made the payment, if not debtor?

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____

Name _____

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
12.1 _____ Trustee _____	_____	_____	\$ _____

13. **Transfers not already listed on this statement**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 _____ Recipient's Name _____ Number Street _____ City _____ State _____ ZIP Code _____ Relationship to debtor _____	_____	_____	\$ _____

Part 7: Previous Locations

14. **Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Part 8: Health Care Bankruptcies

15. **Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

No. Go to Part 9.

Yes. Fill in the information below.

Debtor	The Litigation Practice Group P.C. Name	Case number (if known)
Facility name and address		Nature of the business operation, including type of services the debtor provides
15.1		Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.
Facility Name		
Number Street		
City	State	ZIP Code
If debtor provides meals and housing, number of patients in debtor's care		
How are records kept?		
<i>Check all that apply:</i>		
<input type="checkbox"/> Electronically		
<input type="checkbox"/> Paper		

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

No.
 Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

No
 Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

No. Go to Part 10.
 Yes. Does the debtor serve as plan administrator?
 No. Go to Part 10.
 Yes. Fill in below:

Name of plan

Employer identification number of the plan

Has the plan been terminated?

No
 Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
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18.1 _____
Name _____
XXXX- _____
Number Street _____
City _____ State ZIP Code _____

 Checking _____
 Savings _____
 Money market _____
 Brokerage _____
 Other _____
_____ \$ _____

19. **Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1 _____ Name _____ Number Street _____ City _____ State ZIP Code _____	Address _____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

20. **Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
20.1 _____ Name _____ Number Street _____ City _____ State ZIP Code _____	Address _____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____
Name _____

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

	Owner's name and address	Location of the property	Description of the property	Value
21.1	<p>Owner's Name _____</p> <p>Number Street _____</p> <p>City _____ State _____ ZIP Code _____</p>	_____	_____	\$ _____

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

No

Yes. Provide details below.

	Case title	Court or agency name and address	Nature of case	Status of case
22.1	_____	Name _____	_____	<input checked="" type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case Number _____	Number Street _____	_____	
		City _____ State _____ ZIP Code _____		

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

No

Yes. Provide details below.

Debtor The Litigation Practice Group P.C. Case number (if known) _____

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1			
Name	Name		
Number	Street		
City	State ZIP Code		

24. Has the debtor notified any governmental unit of any release of hazardous material?

- No
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1			
Name	Name		
Number	Street		
City	State ZIP Code		

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1		
<p>Name _____</p> <p>Number _____ Street _____</p>		<p>EIN: _____</p> <p>Dates business existed</p>
City _____	State _____ ZIP Code _____	From _____ To Present _____

Debtor The Litigation Practice Group P.C. _____ Case number (*if known*) _____
Name _____

26. **Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

	Name and address	Dates of service
26a.1	Carpenter & Assoc Name _____	From <u>11/1/2020</u> To <u>3/1/2023</u>
	Number _____ Street _____	
	Foothill Ranch City _____	CA 92610 State ZIP Code _____

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

	Name and address	Dates of service
26b.1	Name _____	From _____ To <u>Present</u>
	Number _____ Street _____	
	City _____	State ZIP Code _____

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

	Name and address	If any books of account and records are unavailable, explain why
26c.1	Name _____	_____
	Number _____ Street _____	
	City _____	State ZIP Code _____

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____

Name and address

26d.1 _____

Name _____

Number Street _____

City _____ State ZIP Code _____

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

No

Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
_____	_____	\$ _____

Name and address of the person who has possession of inventory records

27.1 _____

Name _____

Number Street _____

City _____ State ZIP Code _____

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
28.1 <u>Daniel March</u>	<u>20160 Nob Hill Dr. Yorba Linda, CA 92886</u>	<u>President and sole shareholder of debtor</u>	<u>0.00</u>

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

No

Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
29.1 _____	_____	_____	From _____ To <u>Present</u>

Debtor The Litigation Practice Group P.C. _____ Case number (if known) _____

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No

Yes. Identify below.

30.1

Recipient's Name

Number Street

City State ZIP Code

Relationship to debtor

Amount of money or description and value of property

Dates

Reason for providing the value

31. **Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

No

Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

EIN: _____

32. **Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

No

Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

EIN: _____

Debtor The Litigation Practice Group P.C. _____ Case number (*if known*) _____
Name _____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/03/2023
MM/DD/YYYY



Signature of individual signing on behalf of the debtor

Printed name

Daniel S. March

Position or relationship to debtor Managing Shareholder

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

No
 Yes